

TENNESSEE REGULATORY AUTHORITY

Pat Miller, Chairman
Deborah Taylor Tate, Director
Sara Kyle, Director
Ron Jones, Director



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December 17, 2004

Mr. Dennis Wagner
Director- Public Policy, R&EA
BellSouth Telecommunications
333 Commerce Street Room
Suite 2106
Nashville, TN 37201-3300

Dear Mr. Wagner:

Re: Tariff No. 2004-0055/Docket No. 04-00015

This is to acknowledge your initial tariff filing of January 15, 2004 providing tariff pages to the General Subscriber Services Tariff, and your letter dated January 30, 2004 providing an amended page. This tariff Reclassifies Rate Grouping of Certain BellSouth Exchanges.

This tariff was denied at the March 22, 2004 TRA Conference and pursuant to the TRA's order issued on December 13, 2004 in Docket 04-00015.

Sincerely,

David Foster
Deputy Chief, Utilities Division

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Enclosures (1)